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Dec. 1851

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PETITION

OF

MRS. ANNA C. DEN. EVANS,

OF

Natchez, Mississippi,

TO THE

SENATE AND HOUSE OF REPRESENTATIVES

OF THE

UNITED STATES.

Dec. 1851.

WASHINGTON:
PRINTED BY R. A. WATERS,
1851.

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Please observe the following:

ERRATA.

Page	line	for	read.
10	10	\$	fl. (florins.)
11	5th from bottom,	\$	fl.
13	7	“item...was,	items...were.
“	15, 18, 26, 33,	\$	fl.
14	23	\$	fl.
15	3d from bottom,	“paper”	proper.
20	1	Mr.	Mrs.
21	3d from bottom, after “one half,”	insert	(D.)
23	17 after Leger.	add, in connexion with	DeNeufville's acct.
24	11	421,460	421,440.
25	13	18,963	18,963.
29	11	1,182 8	1,182 2.
“	23	1781	1784.
32	6th from bottom,	for “1,000 on the Holland loan with commission”—	read— <i>fl120, commission on the Holland Loan.</i>

THE PETITION OF
ANNA C. DENEUFVILLE EVANS,

RESIDING AT NATCHEZ, STATE OF MISSISSIPPI.

TO THE HON. SENATE AND HOUSE OF REPRESENTATIVES OF THE
CONGRESS OF THE UNITED STATES :

Your Petitioner, who is the sole surviving heir at law and representative of JOHN DENEUFVILLE & SON, late merchants of Amsterdam, Holland, most respectfully again asks the attention of your honorable body to the just claim of her ancestors against the Government of the United States, and a full settlement of the same. Grateful for the allowance made by order of a *joint resolution* of Congress at its last session, yet she cannot, in justice to herself, regard it but as a partial, and not a full payment of her claim. It can be demonstrated to your honorable body, that this claim originated during the Confederation, at the darkest hour of the Revolution, at a time of distracted counsel, when but imperfect statements or records were kept of the accounts of the Confederation: and these, under which your Petitioner claims, originated out of transactions on another continent, through the instrumentality of Government agents or representatives residing abroad, and such as did not fully accord, or whose views were not sufficiently known to each other—one of the representatives being then a resident at Paris, and the rest at Amsterdam. Nor is it to be forgotten, that after the glorious achievement of the liberties of the United States, for a series of years the Confederation of these States was wholly unable to make provision for the payment of debts, which, indeed, was also the condition of the Government of the United

States after the adoption of the Federal Constitution. The First Comptroller has, from a careful, but from a hurried examination of the accounts under which your Petitioner claims, thrown more light upon the justice of that claim, than any public officer since the decease of D'Neufville & Son. Still your Petitioner is satisfied, that but a portion of what is justly due her has been reported and allowed. And as there would seem to be some hesitancy in a part of the Comptroller's report in regard to a very large item of charge against Messrs. De Neufville & Son, it will not seem impertinent to your honorable body that your Petitioner should say, she believes him mistaken in some important deductions and conclusions, greatly and necessarily to her prejudice. Indeed, this could scarcely be otherwise, as some of the questions involved are novel, and, perhaps, without analogous precedent—while the examination took place during a time remarkable for a greater degree of political excitement in Congress and of official labor in the Treasury Department, than any other in the history of our Government. Your Petitioner hereto appends a copy of the Report of the Comptroller, (A,) with other documents, (B, C.) She presents, also, a careful REVIEW of that report, in which its errors are pointed out.

By an examination of these papers it will appear, that the Government of the United States is still indebted to her, as heir aforesaid, in a considerable sum since 1782. Although this claim originated in Holland, where the interest for use of money or debt was generally but five per cent., yet, she is advised, the rate of interest is controlled by that allowed at the place of payment; and her ancestors and their representatives have, for near seventy years, demanded payment of this claim in the United States. She is further advised, that when interest be-

gins to run upon a debt there is no rule for stopping it, but by tendering payment or satisfaction ; which has not occurred. In regard to certain "Bills" discussed in said report of Comptroller, it is manifest they had been paid by Messrs. DeNeufville & Son for the Confederation; and although it may appear that the Government did pay the same demand to a third party, it equally clear, that the money was not paid or re-imbursed to said DeNeufville & Son, and there cannot be in law, equity or justice, any sufficient pretext from withholding that sum. Your Petitioner asserts that, her grandfather, in his devotion to to the cause of American liberty, contributed by his personal influence, his credit and his means, largely towards its achievement, whereby he reduced himself and family from affluence to poverty. He left his native country with his family, and crossed the Atlantic for this, to ask a remuneration and payment, not for his losses, but for that which the Government or Confederation owed him, upon contracts expressed or implied. In this effort, he first lost his son, from insanity caused by the troubles and disappointments connected with efforts to obtain the payments of debts. After this the said John DeNeufville himself died, before he could obtain a settlement or payment of said debts—and with the exception of Petitioner and her children, his family are now extinct. Your Petitioner asks the Representatives of this great Government, standing now among the first of the earth, to restore to the descendants, that which their ancestors loaned or advanced in money or goods, when your Government was struggling for freedom, and when she was recognized by only one organized Government among the battling nations of Europe, as an independent people.

I, therefore, present myself before your honorable body, not in the attitude of a pensioner, or one asking a gratui-

ty for family services rendered in the hour of trouble and distress, but as one feeling and believing that the United States owes her a *debt*—one that the Government will, upon investigation, find, is based on justice and righteousness, which will not be classed with doubtful claims, or which can be fairly construed unfavorably to petitioner. Although the United States gratuitously aided the grandmother of your Petitioner in her exile and poverty, yet surely your government cannot now, in the hour of prosperity and wealth, change the tenor and import of a grant, into a payment of a debt or any part of a debt—National character forbids the suggestion, and Petitioner will not discuss it. She believes this to have been misunderstood by the honorable Comptroller. It is demonstrable that the basis of the account is correct. It is certain that but a portion has been paid to said DeNeufville or his heirs. Who, under existing circumstances, represented in the Report (imperfectly represented) should sustain the loss? Surely not the heirs of the creditor-party, who failed to obtain the payment of the debt while living, from the inability of the Government to pay, or an unwillingness of the debtor party to examine or settle; but rather, the Government of the United States, which will not, in her spirit of justice be allowed to reject the claim because of doubts now produced by her own losses or delays. The ancestors of your Petitioner and of her children, were benefactors of your country—by your paying what is due, they will be enabled to contradict the frequent reproach that “Republics are ungrateful” Your Petitioner, therefore, prays for the passage of a law providing for the payment of the balance due her by her accounts, according to the principles of justice and equity.

ANNA C. DEN. EVANS.

NATCHEZ, MISSISSIPPI, *October 15, 1851.*

(A)

(*Copy of the Report of the Comptroller.*)

TREASURY DEPARTMENT,

Comptroller's Office, September 20th, 1850.

To the Honorable the

Senate of the United States :

The Senate having passed a Resolution, directing the Secretary of the Treasury to examine and adjust the accounts of John De Neufville & Son, merchants of Amsterdam, with the United States, and to report the result of such examination and adjustment to the Senate; and that Resolution having been referred to this office for my action, in pursuance thereof, I respectfully submit the following Report :

That Messrs John DeNeufville & Son were Bankers and Merchants in the city of Amsterdam, and were zealous and active friends of the United States during their revolutionary contest with Great Britain to establish their independence, and rendered very valuable services to our country.

That in June A. D. 1781, they were employed by Major William Jackson to purchase a large amount of clothing and supplies for the United States to be shipped on board the frigate South Carolina, under the command of Commodore Gillon. The purchases were made under the authority of Colonel Laurens, then Minister of the United States to Holland, with the concurrence and assent of Dr. Franklin that Major Jackson should make purchases to the amount of about fifteen thousand pounds sterling, and draw bills on him (Dr. Franklin) at six months to pay for them. Major Jackson exceeded his instructions and made purchases to the amount of about £50,000 sterling to wit: in Dutch Guilders or Florins, *fl* 421,443, and drew 171 Bills of Exchange at six months on Dr. Franklin in favor of John DeNeufville & Son for the sum of *fl* 440,417 18 in payment ; the nett proceeds, after deducting the discount for the time &c., amounted to the precise amount of the purchases and the commissions of Messrs John DeNeufville & Son for making the purchases. As the amount of purchases and the Bills, exceeded the in-

structions more than three-fold, Dr. Franklin complained of the proceeding and refused to accept the Bills. Thereupon, Major Jackson and Mr. Leonard DeNeufville, the son of John De Neufville, and one of the firm, made a journey to Paris to see Dr. Franklin, and on full explanation of the whole transaction, and the representations of Major Jackson of the advantages likely to arise to the United States from the purchase, Dr. Franklin was induced to accept the Bills, and did accept them.

Considerable purchases were made also by Commodore Gillon on account of the State of South Carolina, amounting to 221,385 guilders, and paid for in the same manner, by Bills of Major Jackson, drawn on Dr. Franklin in pursuance of a contract between said Gillon and Col. [Henry] Laurens, entered into at Paris, April 28, 1781.*

On shipping said goods purchased for the State of South Carolina, it was found, that the goods purchased for the United States could not be taken by the same frigate and leave sufficient room for the management of the vessel and for the men to fight in case a battle should occur, and it became necessary to provide other means to transport said goods to the United States. Commodore Gillon proposed to charter two small vessels to transport the goods, to be convoyed by his frigate the South Carolina. As there was great hazard in the case, it was difficult to procure vessels for such a purpose, but by the efforts of the Messrs John DeNeufville & Son, some of their friends were induced to purchase and fit up two small vessels, the *Liberty* and the *Aurora*, on the condition, as was insisted by them, that the firm of Matthew Van Arp & Co., part owners, should be the ships' husbands, and managing agents of them—that Commodore Gillon should charter them at certain prescribed rates or prices agreed on by parole, and that Messrs. John D'Neufville & Son should take all the shares or stock of the vessels and make the advances for purchase-money, fitting and furnishing, not taken by other persons. The company or companies were formed, the vessels purchased, fitted up and furnished, all the goods put on board and the vessels sent to the Texel, with the charter-parties made out and signed by the owners, and

[* This is a mistake—no Bills were ever given for those goods—the family is not yet paid for them! An indent for £14,900 sterling being lost, or paid some one else.]

sent to the Texel to be signed by said Gillon, and the vessels were all ready to sail under convoy of said frigate, when said Gillon put to sea and left the country without taking them under convoy. Messrs. John DeNeufville & Son became and were the owners of one half of the ship *Liberty* and one fourth part of the *Aurora*.

The said Gillon had put to sea without signing the charter-party, or taking the vessels in convoy; Messrs. Matthew Van Arp & Co., the agents of the vessels, took the vessels with the goods back to Amsterdam—claimed a lien on the goods in behalf of the owners for the freights and damages, and refused to deliver the goods until they should be fully indemnified, or good security given to them for such indemnity, and full satisfaction for their claims. Dr. Franklin and the Messrs. D'Neufville proposed an arbitration to settle the amount of the damages and the just claims; but the agents of the vessels refused to arbitrate, and insisted on being re-paid all their advances and 8,000 guilders or florins for freight and profits. Dr. Franklin supposed, that as the Messrs. D'Neufville were wealthy and influential men and part owners of the vessels, they could control the matter and arrange it by arbitration or some other mode which might seem to him just and proper, and threatened to dishonor the bills given in payment for the goods unless the goods were given up to Mr. Adams, then our Minister at Amsterdam.

It was insisted by Messrs. John D'Neufville & Son, that they endeavored to prevail on the agents and other owners to deliver up the goods and submit their claims to be settled by arbitration or some other method that might be agreed upon, but did not succeed in their efforts. In this condition, as the bills had been negotiated and transferred by them and would become due on the 31st December, 1781, and as the protest of so large a sum might have greatly embarrassed them and ruined their credit, they say they were forced, from motives of self-preservation, to settle with the owners of the vessels on the best terms they could, and to procure the release of the goods, that the bills might be paid and their credit secured. They, accordingly, entered into a Notarial agreement on the 28th December, 1781, with the agents, M. Van Arp & Co., as one of [owners] of said vessels and in behalf of the other owners, by which it was stipulated as follows :

1st. That the goods should be delivered to said John D'Neufville & Son.

2d. That the said vessels and ship stores should be sold at public auction on the 14th January, 1782, and a true, full, and accurate account rendered by the agents of said vessels of all expenditures concerning said ships, their purchase, repairs, equipments, sale, &c.

3d. That the said John D'Neufville & Son, should pay all damages, without exception, which by the said accounts should appear to have been sustained by the owners of said ships, and also the further sum of \$8,000, Dutch guilders, current money, to indemnify them for insurance effected and the loss of said voyage of the two ships, and the profits they might have made thereby. [N.]

4th. That the said John D'Neufville should give security.

The goods were give up in pursuance of the agreement, and surrendered to Mr. Adams, and the accounts were made out, and a notarial copy of the agreement and of the accounts made out in pursuance thereof, accompanying the same, are in the State Department, in a volume of Revolutionary papers and letters numbered 145, by which it appears that the whole cost for purchase money, equipments, supplies, &c., of the "Aurora," amounted to $\text{fl } 37,248 \text{ } 03$ Claimed as due to the proprietors by the

Notarial Agreement of Dec. 28, 1781, - 4,000 00

Total,	-	-	-	-	-	41,248 03
Proceeds of sale,	--	-	-	-	-	20,692 16
Balance claimed,	-	-	-	-	-	$\text{fl } 20,565 \text{ } 07$
Expenditures on account of the ship "Liberty,"	-	-	-	-	-	$\text{fl } 28,627 \text{ } 10$
Claimed as due to the proprietors by the Notarial agreement,	-	-	-	-	-	4,000 00
Total,	-	-	-	-	-	32,627 10
Proceeds of sale,	-	-	-	-	-	16,457 07
Balance claimed,	-	-	-	-	-	$\text{fl } 16,170 \text{ } 03$
Total balance claimed on account of both vessels, in florins,	-	-	-	-	-	$\text{fl } 36,735 \text{ } 10$

In addition to the above, Messrs. DeNeufville made a claim as follows :

“ To charges of journey to Paris of Major Jackson and
L. D. Neufville to procure acceptance of Bills, - *fl* 587 17
“ To charges of stay days, lighter hire, travelling to and
from the Texel, as per account, two thirds of which
are charged to Congress ; one third being to State of
South Carolina, - - - - - *fl* 1,309 14

I find no legal evidence to sustain the last charge for lighter hire, &c., and see no propriety of the charge for journey to Paris, under the circumstances.

The Treasury accounts of the United States, Leger B, folio 701, have a credit to Messrs. DeNeufville & Son, August 22d, 1786, by Francis Dana, of \$418 26, equal to *fl*1,045 13.[O.]

In the public accounts of the United States kept in Europe by Thomas Barclay, Esq., Consul and Consular agent of the United States, the firm of John DeNeufville & Son is credited with said large purchase of goods, and charged as follows :

1781. Dec. 31. To—paid Mr. Jackson 171 Bills on
Dr. Franklin, - - - *fl*440,407 18
To Cabarras & Co. of Madrid, for the following
Bills drawn by the Treasurer of Loans in
America in favor of Capt. Pickles, on Mr.
Jay, negotiated by said John DeNeufville &
Son, and paid a second time by mistake—the
others having been discharged to Hope & Co.,
viz :
Nine Bills, No. 223 to 231 inclusive,
\$333 each, - - - - \$2,997
Fourteen Bills, No. 824 to 837 inclu-
sive, \$225 each, [P.] - - 3,150
————— *fl*12,846 15

1782, July 11. To W. and J. Willink, N. and J.
Van Staphorst and DeLa Lande
and Fynje, in Amsterdam, paid them \$2,373 07

Before Messrs. DeNeufville & Son entered into the Notarial agree-
ment with the agents of said vessels in December 1781, they offered
to assign and transfer all their interest in the same to the United
States for the amount of their advances, and relinquish all the profits

from the transaction, and offered to arbitrate, and after the making of said notarial agreement they offered to throw off the 3,000 florins profits awarded to their shares of the vessels. Dr. Franklin still required them to arbitrate the matter, but they insisted that they had been forced into the notarial agreement, and to pay the whole claim of the other owners of the vessels, and they then refused to arbitrate, and preferred to submit their claim to Congress, and did so submit it soon after; and the result has been, that the claim has never been settled.

After a full examination of the accounts and correspondence to be found relating to these unfortunate transactions, I see no reason to doubt the good faith, fairness and fidelity to the best interests of the United States, of Messrs. D'Neufville & Son—but the management was bad and unfortunate—they knew or should have known, that Major Jackson was not only exceeding his authority, but that the quantity of goods they were purchasing for him was greater than could be transported in the frigate *Carolina*, and on this account, it seems to me reasonable, that they should not make any profit out of the purchase and fitting out of said vessels, *Aurora* and *Liberty*, and that the $\text{fl}3,000$ profits, &c., awarded to their share by the Notarial agreement, should be deducted, as they offered to do.

They disputed the justice of the charge made against them on the books of our public accounts kept in Europe by Mr. Barclay of 12,886 15 florins paid by mistake on the drafts in favor of Captain Pickle, but in one of their letters they agreed to allow it as a matter of compromise, in case the government would settle their account.

I find in said volume, No. 145, in the State Department, a letter from said D'Neufville & Son, (not signed,) but in the same hand writing as many of their other letters, addressed to the Hon. R. R. Livingston, Esq., then Secretary of State, and dated Amsterdam, 5th August, 1782, (the year is somewhat uncertain) from which I quote the following paragraphs, contained after a recital of the transactions and settlement of the same with the other owners, to wit: "That no self-interest should be laid against us; we have given Congress credit for our share in the $\text{fl}3,000$ allowed to the owners for damage and disappointments—some of them who had made insurance will still be losers. Needless, we think it is, to add any thing more, but our solicitations for a speedy reimbursement of

the *fl*21,719, which appear to be due on balance, if it is thought right."

As the details of their accounts, except so far as relates to the vessels *Aurora* and *Liberty* cannot be found either in the State or Treasury Departments, it is impossible to determine with entire precision, how the above balance of 21,719 florins was obtained; I think, however, the main item of debt and credit was as follows:

Balance claimed under the Notarial agreement on account of those two vessels	-	-	-	-	-	-	36,735	10
Less profit assigned to their share	-	-	-	-	-	-	3,000	00
							<u><i>fl</i>33,735</u>	00
Expenses of a journey to Paris to procure acceptance of Bills	-	-	-	-	-	-	587	17
							<u>\$34,323</u>	07
Deduct the amount of the drafts in favor of Captain Pickles paid by mistake, [P.]	-	-	-	-	-	-	12,845	15
							<u>\$21,476</u>	12
Balance due by calculation	-	-	-	-	-	-		

As the accounts in relation to these vessels appear to have been settled in May 1781, and the amount due the owners was then due and payable and likely paid by D'Neufville & Son, and the letter in question was written in August following, the probability is, that some interest was charged, perhaps for about three months, about $1\frac{1}{3}$ per cent.

	-	-	-	-	-	-	242	08
Balance as then claimed by them	-	-	-	-	-	-	<u>\$21,719</u>	00

This view of the matter seems the more probable, when we take into consideration, the mode in which they kept their accounts—their system of charging interest, and two charges on their journal made in July 1784, of which the following is a translation:

"The United States of America to profit and loss for fourteen months interest on *fl*23,517 11, being from 31st July, 1783, to 30th September, 1784" - \$1,360 04
 Profit and loss on the United States for indemnifying of four years' interest upon the remittance from W. Pickles the sum of *fl*12,994 9, at five per cent per annum - *fl*2,599 00
 They thus assent to the charge against them of the amount of

the Pickles' Bills, and place the interest of the amount to profit and loss, and charge the United States with interest on the balance of the claim on account of the vesels, &c., after deducting the amount of the bills.

I can find no other evidence on the subject of these bills, in favor of W. Pickles, except what appears on the face of the accounts. It is now insisted, that the charge on the face of it is not legal and fair, and should not be claimed by the United States. I can see no reason in questioning the correctness of the charge without further evidence—the probability to my mind is, that duplicate bills were drawn as was usual—that the first were negotiated and paid by Hope & Co., and the second should have gone with the first—that the second were sold to D'Neufville & Son, and by them endorsed to Cabarras & Co., of Madrid, and paid to them by the Government. If these were the facts, D'Neufville & Son were guilty of gross negligence in taking and paying for the second or duplicate set of bills without evidence that the first set had been lost, and for this reason, they were responsible to repay the money, and the charge against them is correct: at all events, in the absence of proof to the contrary, I cannot assume that the charge is not legal and fair. (See Chitty on Bills, 8 Am. ed. of 1836, 175 and 176.)

As to the charge against them for Mr. Barclay's ledger of July 11th, 1782, to Willink & VanStaphorst, and paid them \$2,373 7, it is insisted, &c., that it was a bill drawn in their favor on the payers, by John Adams, to satisfy the balance of an account of DeNeufville & Son against him, and the evidence satisfies me that such is the fact.

June, 1782, DeNeufville & Son charged John Adams in	
their books, - - - -	fl 3,772 17 8
July 1, 1782—They charged him - - - -	12 15 0
They charge him for postage, 1	4 10 0

fl 3,785 12 8

1782, July 11—They credit him for sundries up to,	2,373 07 0
“ “ For his bill on W. and J. Willink and	
N. and J. VanStaphorst and D'La	
Lande & Fynje, - - - -	1,412 05 8

Total credits, - - - fl 3,785 12 8

which just balances the account exclusive of the postage.

Under the belief that the papers of John Adams would throw some light on these items, I wrote to Charles F. Adams on the 9th and 10th September last. Mr. Adams in a letter to me, bearing date, Quincy, September 18, 1850, says, "Mr. Barclay's accounts are in my hands. I find there the payment by Willink & Co., entered 11 July, 1782, as the settlement of the balance of J. DeNeufville, *fl* 1,412 5 8, and that is all."

The house of John DeNeufville & Son soon became embarrassed, and failed. In 1783 or 1784 Mr. Leonard DeNeufville the son, came over to settle their claim on the United States, and to collect their numerous debts in this country—his health soon failed and he was unable to attend to his business—he became insane some years afterwards, and died in an insane hospital about the year 1812. The father (John DeNeufville) came to this country with his family (consisting of his wife and daughter,) some years after his son came, with a view of settling and collecting his claim on the United States and other debts in this country. His health failed soon after he came, so that he was unable to attend to business, and he died some years afterwards (December 1796) at Cambridge in Massachusetts, very poor indeed.

The son being insane and the family in great want, Congress passed an act which was approved March 2, 1797 appropriating \$3000 for their relief, to wit: \$1,000 for the mother, \$1,000 for the son, \$1,000 for the daughter, this is expressed to be "in consideration of particular services rendered the United States during the war of their Revolution, by the late John DeNeufville."—The report of the committee shows, that they were not acquainted with the claim of John DeNeufville & Son on the Government, but had some general knowledge of their meritorious services rendered to our country.

The age of the claim should not prejudice it, except as far as regards interest since sometime in 1832, when the Government was fully prepared to pay all the first claims then existing. It seems to have been pressed upon the Government very frequently from 1782 to 1790, and nothing but the condition of the family prevented it from being presented in paper form since that time.

In case the Senate should be of opinion, that the amount of the bills in favor of Captain Pickles charged to John DeNeufville & Son, is a

proper charge, then the account, independent of interest, would stand as follows—

1781, June—John DeNeufville & Son to 171 Bills, at	
6 months, due December 31, -	-/l 440,407 18
Cr. “ By purchases for clothing, 421,443 19	
Commission for making purchases, discount on Bills,	
journey to Paris &c., - 18,963 19	
	<hr/> 440,407 18
Cr. 1782—By amount of expenses and damages paid	
on account of the contract of freight on	
the ships Liberty and Aurora, less the	
/l 3,000 profits assigned to their share of	
the vessels, - - - - -	-/l 33,735 10
1786 Aug. 22—By Francis Dana, [O.] - - -	1,030 05
	<hr/>
Total credits, - - -	34,765 15
Dr. To amount paid by mistake, on Bills in	
favor of Captain Pickles, - - -	12,846 15
	<hr/>
Balance due, - - -	-/l 21,919 00
Equal at 40 cents to the florin, -	\$8,767 60

It is said that interest should be allowed on this claim from 1782 to the present time.

On the 3d June 1784, the Continental Congress passed a series of Resolutions in relation to debts and finances, of which the following is one of them: “That an interest of six per cent per annum shall be allowed to all creditors of the United States for supplies furnished or services done, from the time that the payment became due.”

This claim being for uncertain and unsettled damages, growing out of the parol contract of Commodore Gillon to freight the ships Aurora and Liberty, the case does not seem to come within the letter of the resolution, and yet it seems to come within the spirit of it. If it is regarded as a debt within the meaning of the Resolution—contracted in Holland, it would draw but five per cent interest per annum, the legal interest of that country. If the Senate should be of opinion, that the claim should draw interest from May 1782, then I submit

that the \$3,000 appropriated for the benefit of the family in March 1797 should be applied towards such interest, and that the interest should cease in 1832 when the Government was prepared to pay all just claims upon it. While the condition and misfortunes of the family should not prejudice the claim on account of its age on the one hand—they should not on the other hand be regarded as prejudicing the Government by subjecting it to the payment of interest after the time had arrived when it was prepared to pay, both principal and interest, of all just claims against it.

All of which is respectfully submitted, &c.,

(B)—*The Auditor's Report, &c.*

No. 105, 113.

TREASURY DEPARTMENT,

First Auditor's Office, April 12, 1851.

I hereby certify, that I have examined and adjusted an account between the United States and John De Neufville & Son, deceased, late Merchants and Bankers of Amsterdam, Holland, and find that there is due from the United States to their legal representatives, viz:

For balance due to said firm as limited and fixed by a Resolution of Congress in relation to the accounts of John De Neufville & Son, approved March 3d, 1851, - - -	\$8,767 60
For interest on said balance, from 31 May, 1782 to 1st July 1832, being fifty years, one month and one day, at 5 per cent per annum, - - - - -	21,956 75

From which \$30,724 35

Deducting all payments heretofore made, being payments under "an Act granting a certain sum of money to the widow and children of John DeNeufville, deceased, approved March 2, 1797, viz:

On the 18th March, 1797, to Anna DeNeufville, widow of John DeNeufville, - - - - -	1,000
On the 25th May, 1797, to Samuel Breck, attorney of Anna Margaret DeNeufville, infant daughter of John DeNeufville, deceased, - - - - -	1,000
On the 18th April, 1798, to Theophile Cazonove, guardian of Leonard DeNeufville, son of the said John DeNeufville, - - - - -	1,000
	<hr/> 3,000 00
Leaves the sum of - - - - -	<hr/> \$27,724 35

Which amount of twenty-seven thousand, seven hundred and twenty-four dollars and thirty-five cents, is payable to David Bone, Esq., of Natchez, Mississippi, attorney of Mrs. Anna C. DeNeufville Evans, only surviving grand-child and heir of the said John DeNeufville, deceased, in pursuance of a resolution in relation to the accounts of John DeNeufville & Son.

APPROVED, *March 3d, 1851.*

As appears from the statement and vouchers herewith transmitted for the decision of the Comptroller of the Treasury thereon.

\$27,724 35

T. L. SMITH,
First Auditor.

*To the First Comptroller }
of the Treasury. }*

(STATEMENT.)

THE UNITED STATES,

To JOHN DENUEFVILLE & SON, deceased, late Merchants
and Bankers of Amsterdam, Holland,

[*Dr.*

For Balance due to said firm, as limited and fixed by a Resolution of Congress in relation to the accounts of John DeNeufville & Son, approved March 3d, 1851 - - \$8,767 60
Interest on said Balance from 31st, May, 1782 to 1st, July 1832, being fifty years, one month and one day, at 5 per cent per annum, - - - - - 21,956 75

\$30,724 35

From which is to be deducted amount of all payments heretofore made, being payments under an act, granting a certain sum of money to the widow and children of John DeNeufville, deceased—approved March 2d, 1797 - - 3,000, 00

27, 724, 35

Which amount is payable under and in pursuance of a "Resolution in relation to the accounts of John DeNeufville & Son" approved March 3d, 1831, to David Bone, Esq., of Natchez Mississippi, attorney of Mrs. Anna C. DeNeufville Evans, only surviving grand-child and heir of the said John DeNeufville, deceased.

TREASURY DEPARTMENT,

First Auditor's Office, April 11, 1851,

M. H. MILLER.

Comptroller's Office, April 12, 1851, }
WM. ANDERSON. }

*(Note on the Auditor's Statement.)***NOTE.**

The Agent for the claim of John DeNueville & Son, deceased, contends per letter herewith, dated April 10, 1831, that the sum of \$ 3,000 paid under the act of March 2d, 1797, "was given as a grant (gratuity) a gift, no account was presented and of course no *payment* was made."

In answer, however, it must be said, that while the *title* of the Act of March 2d, 1797 "an act granting a certain sum of money to the widow and children of John DeNueville, deceased," would appear to give some countenance to this construction,—the act itself specifically provides, that there shall be *paid* out of any money in the Treasury, not otherwise appropriated, specific sums amounting to \$ 3,000, "*in consideration of particular services rendered the United States, during the War of their Revolution, by the late John DeNueville.*" The particular services, while valuable, appear to be wholly of a pecuniary character, set forth in the accounts.

It therefore appears, that the proviso in the resolution of March 3d, 1831, for "deducting all payments heretofore made" refers to and embraces the sums paid under the act of March 2d, 1797, and they are accordingly deducted. To decide otherwise, would be to say, that the proviso in the act of March 3d, 1851, has no meaning whatever.

M. H. MILLER.

April 11, 1851.

(C.)—The Register's Certificate.

TREASURY DEPARTMENT,

Register's Office, April 10, 1851.

I hereby certify, that there is *no charge* on the books of this Office for payments made to John DeNeufville & Son, late of Amsterdam, Merchants.

That under the act of the 2d, March, 1797, entitled "an act granting a certain sum of money to the widow and children of John DeNeufville, deceased," the following grants were made, viz—

On the 18, March 1797 "To Ann DeNeufville, widow of John DeNeufville, for the amount of a grant made to her by an act of Congress, passed 2d March, 1797	-	-	1,000 00
On the 25 May, 1797, "To Samuel Breek, attorney of Anna Margaret DeNeufville, guardian of Anna DeNeufville, infant daughter of John DeNeufville, deceased, for the amount of a grant made her by the act, &c."	-	-	1,000 00
On the 18, April, 1798, "To Theophile Cazenove, guardian of Leonard DeNeufville, being the amount of a grant made said DeNeufville, per act 2d March, 1797"	-	-	1,000. 00

\$3,000, 00

TOWNSEND HAINES, *Register.*

(*Letter to Mr. Evans' Attorney, referred to in the Auditor's Statement.*)

WASHINGTON, D. C.

April 10, 1851.

M. H. MILLER, Esq.,

Dear Sir: The Act of Congress passed at the last Session, makes provision for the settlement of the account of Mrs. Evans, but if I understand it, does not require the subtracting from the admitted amount of the claim, the sum of \$3,000, which was given as a grant, (gratuity) a gift—no account was presented, and of course no payment was made by Congress on a special act to Mrs. DeNeufville, and her children in 1797, for "*services and sacrifices.*"

In proof of this, I beg your attention to the "Documents" accompanying this note—Letters O and P. Neither Mrs. DeNeufville's petition, nor the act of Congress, nor the debates, nor the letter of the Secretary of the Treasury, say one word about the present claim—but admit *another* claim, arising from *sacrifices, services* and *losses* sustained while aiding, or in consequence of aiding the United States, diplomatically.

Please have a great care of the "Documents," which are to be returned to me.

Yours, very respectfully.

JAMES NOURSE.

P. S.—It will be unnecessary to read all the "Documents," but besides those marked "O" and "P," you will find, by looking at the index at the end, a *letter of Mr. Lee*, and also a *second letter of his* contained in a letter of Marshall Sprigg, a member of Congress.

J. N.

TREASURY DEPARTMENT,

Register's Office, July 18, 1851.

I certify the foregoing *four pages* are true copies of the original report and statement on the account of John DeNeufville & Son, on file in this office.

TOWNSEND HAINES,

Register.

REVIEW OF THE COMPTROLLER'S REPORT.

To the honorable the Senate and House of Representatives of the United States of America in Congress assembled :

According to a Resolution of the honorable Senate of the United States, addressed to the Secretary of the Treasury, the First Comptroller examined the account presented by your Petitioner, as the heir of Messrs DeNeufville & Son, late merchants of Amsterdam, and reported thereon to the Senate, September 20, 1850. By a joint resolution of both Houses of Congress, adopted and approved March 3, 1851, the Secretary of the Treasury was authorized to pay to the heir of said firm, the sum of \$8,767 60, with interest, for a certain limited time, which was, accordingly paid on the 15 April succeeding.

The Report of the Comptroller exhibits a patient and judicious search for evidence, which is candidly examined and honorably estimated. It is altogether an able document, and, considering the intricacies of the case, is deserving of the highest praise.

To important portions of that report, your petitioner, the heir of Messrs DeNeufville, feels constrained to take exception ; and hence, from a just regard to her own interests, to solicit a re-examination by Congress, believing that such examination will procure, in equity, a more generous decision in her favor.

The account presented by the heir of Messrs. DeNeufville & Son, claims a large balance existing against the Government of the United States, in 1782-84. The account, however, when presented to the Comptroller was left open, that every item thereof might be examined by the accounting officers of the Treasury. These have seen fit to allow only 21,919 florins, being somewhat less than one half. Besides this serious difference, the rate of interest allowed was only 5 per cent, and the time of the accruing of that interest was limited. Your pe-

tioner is sensible, that while the honorable Comptroller has, as he says elsewhere, rejected "all doubtful items, and all items not sustained by the evidence," he has, unfortunately for her, rejected some items which ought to have been allowed—this *she desires to show*.

It is certainly, for her, a favorable circumstance, (when the distant *time* in which the accounts of the Confederation of the United States relating to transactions on the Continent of Europe were made out, and the admitted *perplexities* of the agents employed, are considered,) nay, a very material circumstance, that, by the Report of the Comptroller, the sum of *fl* 2,373 7 stivers, charged to Messrs DeNeufville, in Mr. Barclay's *leger* (E,) is admitted to have been, what it was represented by the heir of DeNeufville to be, viz.: a payment by Mr. Adams of a bill against him, on his private account. The proof of this allegation was furnished chiefly by the *Mercantile Journal* of Messrs. DeNeufville, and corroborated by Mr. Charles F. Adams. (See Comptroller's Report page 14 above.) Thus it is admitted that, in one particular, the *Leger* of Mr. Barclay is incorrect, or imperfect. The charge should never have been entered on the Government Book, or else the bill, of which the sum charged was a payment, should have been entered also, as a credit.

By referring to Mr. Barclay's *Leger*, page 266, it will also be seen, now that the charge is understood, that Mr. Barclay himself confirms Messrs. DeNeufville's *Journal*.

The foregoing, with some other items, which are admitted by the Comptroller, are referred to by your petitioner, in proof of the general accuracy of the accounts kept by her Grandfather, and to furnish evidence, that, as confessedly each book of the Government, where the account is kept with Messrs. DeNeufville is imperfect in itself, (compare F. the Register's Rev. acct. with D.) so, each may be inaccurate in itself, and therefore they should be considered open for correction. And this the more readily should be admitted, when it is not to be concealed, that Mr. Barclay's *Leger* was corrected by the Government itself (in several items where errors occurred) at the final settlement of the accounts of Silas Deane; (see the act passed for relief of his heirs, August 11, 1842,—account No. 6037,) and that there exists in the Treasury Department an old volume, rescued, though half burnt, from one of the fires to which the Treasury Department

has been subject, which shows an account with Messrs. DeNeufville made out for Mr. Barclay and signed by himself, widely differing from that contained in his Leger. There is a manifest error also in Mr. Barclay's Leger, wherein it is stated, that Messrs. DeNeufville charged 2 per cent commission on certain bills in 1780, whereas Mr. B's. own account, which corresponds with DeNeufville's Journal, shows it to have been but $\frac{1}{2}$ per cent. Besides, Mr. Barclay has omitted to credit Messrs DeNeufville with any commission on the Holland Loan.

It follows, therefore, that the Government cannot now insist on Mr. Barclay's Leger as infallibly exhibiting a perfect account, for it accords with neither of the other Books of the Government, and Mr. Barclay's leger has been found, in other places, confessedly imperfect. DeNeufville & Son's Books, so far as they go, are accurately and beautifully perfect.

FIRST.—Let us carefully examine the important items of charge contained in said Leger.—(1st.) The first is that of *fl* 440,407 18 stivers, entered as the amount of 171 Bills of Exchange drawn by Mr. Jackson on Dr. Franklin at 6 months, in payment of purchases made for the Government of United States, by order of Colonel John Laurens' Secretary, Major Jackson, then in Amsterdam. The amount of those 171 bills, however, is entered on the Register's Book as only *fl* 421,443, (see F.) Here is an important discrepancy—and this statement of the amount of these bills, not only accords with the account rendered by Messrs DeNeufville, but, in addition to the entry made by the Register, that officer states parole information given him personally by Major Jackson—recorded at the time. (F. note 1.) That the Register is correct, cannot admit of a doubt, where he charges against Messrs DeNeufville the 171 Bills, as only *fl* 421,440—for he says “for their *receipt*, dated August, 1781—for four hundred and twenty-one thousand, four hundred and forty bank-guilders, equal to 333,816 crowns, 15 livers, being for an invoice of goods purchased &c.”—(F. note 2.) This corresponds with Messrs DeNeufville's statement of the number of crowns. (Letter in Vol. 145, Washington papers, State Dept.) In a copy of another letter written by the firm (probably to the President of Congress—compare *Dip. Cor.* XI. page 302, and evidently written before the accounts

were fully adjusted) these Gentlemen say, “we have the honor “to lay it, [the Invoice] before your Excellency, as it now amounts “to currency *fl*——— for which Congress is charged, and credited “on the contrary for currency *fl*——— amount of the bills on “Paris, as we find upon the Exchange of that day, calculating the discount at 6 per cent per annum, on account of inconveniency of the “bills.” (This letter is in MS. among Messrs DeNeufville’s papers.) As the discount here spoken of would be 3 per cent for 6 months, the brokerage would be $1\frac{1}{2}$ per cent for the same time, which are charged by Messrs DeNeufville, (probably together making what was termed “the agio”)—or *fl*18,964 18. This sum added to *fl*421,460—will make up Mr. Barclay’s charge of *fl*440,407 18, which, indeed, was the amount of the bills when they became due at 6 months sight in Paris, and was the amount paid by Ferdinand Grand, Banker for United States, as his account shows. But it is clear, that the original amount of the 171 bills was but *fl*421,440, and whatever more was paid, should have been charged against the Government of the United States, to account of profit and loss—not to Messrs DeNeufville; this were entirely to deprive them of every advantage from negotiating bills and furnishing goods at 6 months.

Moreover, it is deducible from the forgoing demonstration of the amount of the 171 bills, (they being only for 421,440 florins,) that as Messrs DeNeufville furnished goods to the amount of *fl*422,443 19,—for so their account states the sum, and so does Mr. Barclay in his Ledger, not only in the account headed “Messrs. DeNeufville & Son,” but also under the different heads of “Clothing department” &c., &c., wherein every item, even of the smallest kind, is enumerated:—that not only is the difference of the original amount of the bills and the sum paid by F. Grand not to be charged to them—but they are to be credited with the sum of 1000 florins, as the additional value of the goods furnished according to the invoice. If this exhibit is not correct, its inaccuracy can be shown; but no one will assert that it is sufficient to conjecture as the report does—that these *fl*18,963 19 stivers were for “commission for making purchases, discount of bills, journey to Paris, &c.,”—and thus, in a lump, charge them to Messrs. DeNeufville: which is very singular; the sum being so charged without any proof. (A. page 7, 16.) Nor is the statement which

occurs near the beginning of said Report, (A. page 7.) that Messrs. DeNeufville “made purchases to the amount of *fl*421,443, and drew “171 bills &c., for *fl*440,417 18, the nett proceeds, after deducting “the discount for the time &c., amounted to the precise amount of “the purchases and the commissions for making the purchases”—borne out by the fact. Let us suppose it were—I ask, (1.) why charge *them* with the discount? and (2,) Mr. Barclay’s Book shows that their *commission* of 2 per cent *was included in the sum* of *fl*422,443 19 stivers. In fine, it may be observed, that if the *fl*18,963 19 are to be charged to Messrs DeNeufville, it could only have been by special contract (which would seem almost impossible, for then, the amount paid by F. Grand would have been 421,440 less 18,063 not plus that sum.) But in the failure of the United States to exhibit such contract, it will not be just to charge the same to Messrs DeNeufville—and that too, contrary to every precedent. Your petitioner, therefore, feels herself authorized to refuse an acknowledgment of the charge of *fl*18,963 19 stivers, and insists upon it, that the Register’s account is correct, as it corresponds with the “Receipt” of Messrs DeNeufville, and with their account and their repeated statement.

2. If the 171 Bills were for the exact sum of *fl*.421, 443 only, and if Messrs. DeNeufville furnished goods above that amount, why should their charges *for lighters and staydays* at the Texel, and the *expenses of a journey to Paris*, be supposed by the Comptroller to be included in the amount of the Bills, as originally drawn or as paid by F. Grand, when the causes of these charges occurred *subsequently* to the drawing and acceptance of the Bills. The difficulties which arose about the Bills and their payment were such, that Major Jackson (accompanied by L. DeNeufville) went to Paris to obtain their acceptance. (Diplomatic correspondence, vol. III, p. 221–233, and vol. V1, p. 75.) Messrs. DeNeufville received the Bills as accepted, and gave their receipt for them, viz., for *fl*.421,443. Subsequently to this, Messrs. DeNeufville, charge the items thus:—

THE UNITED STATES,

Dr.

1781, June 18—	To amount of sundries bought by order of the honorable Col. J. Laurens,	\$122,443	19
“ “	To charges of a journey to Paris of Major Jackson and Ld. DeN. to procure acceptance of bills.	- -	587 17
“ “	To charges for stay-days; of lighter-hire; travelling to and from the Texel, as per account—two thirds of which are charged to Congress—one third being to the State of South Carolina,	- - - -	1,309 15

Now it should be observed, that the journey made by Major Jackson from Amsterdam to Paris in June 1781—(see Diplomatic Correspondence vol. VI, p. 75, IX, 229, 231, 233,) was as a public functionary, and it was by consent and with the advice of Mr. Adams. (D. C. VI, 75, and p. 38, comp. IX, 245, 246.) And, by their account, Messrs. DeNeufville furnished the means. Your public officers were so poor when abroad in those times of trial, that they could scarcely command any means. The mercantile Journal of Messrs. DeNeufville shows, that they frequently advanced money to Mr. Adams, and on Mr Adams' request, to others. Major Jackson was Col. Laurens' secretary, authorized by him (see Dip. Cor. Vol. IX, above and Col. Laurens' MS. letters in the State Department) to transact the business of the purchases in his stead. The Government of the United States was bound to pay such expenses as were necessary to the accomplishment of his mission. Messrs. De Neufville advanced the money to him as to an accredited agent of the Government of the United States. The journey was accompanied with expenses of course. Messrs. DeNeufville, by no rule of equity, ought to pay them: they advanced the means to a moneyless agent of the Government—and charged them to the Government. No procedure could be fairer than this. As regards the allegation of the Honorable Comptroller, that the amount of the goods being so much larger than Dr. Franklin expected was the cause of the difficulty, and that Messrs. DeNeufville, “knew or should have known that Major Jackson was exceeding his authority, &c.,” the truth is, Major Jackson *did not* exceed his authority: he acted and he avowed he acted,

by commission from Col. Laurens, (D. C. IX, 245, assisted by Messrs. DeNeufville, whom also Mr. Laurens employed, IX, p. 228,) independently of any authority from Dr. Franklin. Dr. Franklin chides him (D. C. Vol. III, p. 231, 232,) for acting so as to bring Col. Laurens and himself almost into collision. Moreover, the whole correspondence, and especially the letters of Colonel Laurens to Congress (Vol. IX.) expressly repudiate the idea of any authority being derived from Dr. Franklin. We have the important and positive testimony of Mr. Adams, that the cause of the difficulty was, the want of an "*understanding*" "*sufficiently precise and explicit*" between Dr. Franklin and Colonel Laurens, (Dip. Cor. Vol. VI, p. 75.) and this is proved by their correspondence of Dr. Franklin and Major Jackson. The allegation of the Comptroller, therefore, cannot set aside the propriety and justice of the charge made by Messrs. DeNeufville, for the expenses of the journey. If liquidation of this charge be refused, it will be to make innocent men suffer for the public poverty, and for the want of concert among the United States' functionaries in Holland and France who were "all new in these matters" says Dr. Franklin; and who therefore might make mistakes. (D. C. III, p. 218.) Nor can it be said with propriety, that "the quantity of goods" purchased by Messrs. DeNeufville was greater than could be transported "by the frigate *Carolina*"—for it was not. The probability is, she might have taken them all; and they were actually stored, either in whole or in part, on board, but were all removed, as well as the goods of the State of South Carolina—while large parcels of goods purchased by Col. Jas. Searle of Philadelphia and by others, were retained on board—goods likewise purchased of Messrs. DeNeufville. (All these statements can be proved by public documents, by original letters of Commodore Gillon, and by copies of letters to and from Maj. Jackson and Messrs. DeNeufville, still extant.) Dr. Franklin did not blame Messrs. DeNeufville, but chided Major Jackson, and particularly condemns Commodore Gillon, whom he charges with great delinquency, and expresses a hope, that if "that man" should return to America he would be severely punished, (see MS. letters, Finance papers I, No. 137, p. 483, State Department.) Nor does Mr. Barclay blame them in 1782, (see "Finance Letters," *ibid.*) And in regard to the lighters, it should not be forgotten, that Commo-

dore Gillon's course exhibited a vacillation, which created new difficulties and unnecessary and increased expenses at every turn. The charge for a single lighter at the Texel, it appears, from Messrs. De Neufville's Journal (Vol. I, p. 80,) was *fl.* 83 6. Many lighters were, probably, necessary in reshipping the goods; and charges for the use of them, and for *unnecessary* detention of Messrs. John and Leonard DeNeufville at the Texel, and journeys thither, (see their letters,) would be made, altogether proper, and according to the ordinary course of business. Their charge, therefore, will not seem inadmissible, when it is known, that for the space "of three weeks" (DeNeufville's letter in Washington Letters State Department, Vol. 145, p. 71, 72,) they were occupied in loading the South Carolina, and in unloading her and loading the other vessels. Nothing is more reasonable than that the United States should now pay these charges. Thus far, we have a balance of *fl.* 2,897 12 over and above the amount of the Bills.

3. While it is a painful history which is given of the "disappointments" connected with the goods and with the vessels containing them, all the events speak nothing against the integrity of Messrs. DeNeufville. The goods were, according to contract, shipped on board the "South Carolina"—thence they were removed to two vessels, the "Aurora" and the "Liberty"—and even a third vessel was employed. But who should defray the expense of this labor? Surely the owner of the goods and the authorized agents of that owner, by whom they were purchased and by whose orders they were shipped on board the South Carolina, according to contract, and by their orders unshipped and reshipped, and by whose bad management they were, eventually, left behind in charge of the Merchants. After the departure of Commodore Gillon and Major Jackson, they were necessarily removed from those vessels in which they had been stored, (and in which they remained from July to November,) and removed back to the warehouses and there they continued several months; until Mr. Barclay took charge of them, and by other vessels, forwarded them to the United States.

But, to perform this work of re-unloading them and placing them in safety for the winter season, until Mr. Barclay should arrive, lighters were again necessary. And does it become an honorable Govern-

ment to leave the payment of their expense to Messrs DeNeufville ? Your memorialist admits, that her grandfather does not enter in his account any second charge for lighters, &c., but the charge is found in his JOURNAL. Moreover, it was the custom of the house, to render particular accounts for particular transactions, (this is the fact in regard to the vessels ;—see the account in the State Department,) and this is, most probably, the reason why the second charge is not inserted in the account relating to the purchase of the goods and their delivery to Commodore Gillon ; which the account above transcribed appears to have been. Now, in the “ American Facteur Book, No. 3” (an invoice book kept by Messrs DeNeufville,) there is a charge against the State of South Carolina, (see G,) which charge was admitted and audited by said State. The goods for the State of South Carolina were marked “ L. B. I. N,” and in that bill, the charge is stated to be for *one third* of the expenses of transshipping and re-storing and warehouse hire—the other *two thirds* being to the United States. The *one third* charged to the State is, *fl*1,182 8. The State of South Carolina acknowledged at the settlement of Messrs DeNeufville’s accounts, that this charge was correct. Why should not the United States repay the other *two thirds*, viz., the sum of *fl*2,364 4.

4. Another charge is made for certain expenses connected with the sale and transfer of goods in 1782. This item is found in Messrs DeNeufville’s Journal, May 1, 1781, transcribed from the Day Book, page 143, 247. This entry in the Journal is, indeed, four years after the transactions about the goods of the two ships, and three years after the delivery of the goods to Mr Barclay. The amount is *fl*957 8 : and in the Journal, the reason of the charges are specified. Will the United States deny the evidence of the Journal, because it may not be accompanied by special vouchers ? Considering the intricacies of the case, this would be impossible. Moreover, the books of accounts, which would be evidence in Holland are, by special treaty, admitted to be evidence in the United States. The accuracy of the accounts of Messrs DeNeufville in general, should here plead in their favor.

5. There are several other charges entered in Messrs DeNeufville’s Journal ; and the honorable Comptroller has attempted, (in an excellent spirit, it must be admitted,) to give a clue to those charges. But the Comptroller does not seem to have remembered, that Mr.

Barclay passed the spring and summer of 1782 in Amsterdam, and was there busily employed in shipping the goods, both of the United States and of the State of South Carolina, to the different ports of this country, as fast as he could obtain freight—and that his invoice book (the old semi-burnt book above referred to) shows that he kept, *during that time*, an account with Messrs DeNeufville & Son, of which there is no transcript in his Leger. Now, as these entries are so late as 1784 and 5, it is more reasonable to suppose they have originated in transactions between Mr. Barclay and Messrs DeNeufville at that time, and that some particular settlement was made about them. Otherwise, they may lawfully be considered, at least, a part of them, as yet *unpaid*—and the Government should pay them. These charges are (1) of $\text{fl}10,670\ 16$ stivers, and (2) of $\text{fl}1,360\ 4$, interest for 14 months on $\text{fl}23,517\ 11$, (recorded, Journal I, p. 189--194. The first entry being of a particular debt, said to be recorded also in the "European Note Book, fol. 163.") The most that can be said against these charges is, notwithstanding the ingenuity exercised in the Report, that they are *inexplicable now*. And, for this reason, your memorialist does not insist upon them; but surely, for this same reason the Government should not, after summarily setting them aside, make use of them as if they were charges against Messrs DeNeufville; as the ingenuous author of the report attempts to do

6. There is another item which your memorialist has charged, which the Report has altogether omitted to notice—it is the commission of $2\frac{1}{2}$ per cent on disbursements for Congress of $\text{fl}83,340\ 5\ 8$. Messrs DeNeufville state, that this commission was due them. They say to GILLON, to whom they wrote in 1785, entreating his influence (as he was then a member of Congress) to obtain a speedy settlement—that if a settlement could be immediately made, he might omit this charge. But they had entered it in their full account, then transmitted. This account is indeed lost. But a settlement was not then made—and has never yet been made. (H.)

Is it not just that this commission should be paid? if, indeed, they made disbursements for Mr. Adams, as your Representative, and for Congress? The amount they say was $\text{fl}1,666\ 16$ on $\text{fl}83,340\ 5\ 8$, i. e. 46,604 fl 16 8 disbursed; and 36,735 10 for the ships.

Your honorable Body will find, by referring to Mr. Barclay's

Leger, that other firms charged, and were allowed large sums as commission for transacting the very same kind of business, for which no commission was ever paid Messrs. DeNeufville, (see the accounts of Van Staphorst and W. & J. Willink and others.)

Your petitioner would now present, in brief, the facts thus far reached, with such in part as are admitted by the Report, viz: *Dr.*

(1) The particular account relating to the goods, and their being loaded, &c., in 1781, as presented by Messrs. DeNeufville, including the charges for the two ships, <i>fl</i> 36,735 10, - - -	39,633 02
(2) Add the second bill for lighters, warehouse hire, &c, - - - - - -	2,364 04
(3) Bill of charges, (a balance probably) for 1782, -	957 08
(4) The entries in Journal, page 189-194, - -	12,031 00
(5) The commission asserted to be due—two per cent. on <i>fl</i> 83,340 5 8, - - - - -	1,666 16
(6) And we have the total of their charges, -	<u><u><i>fl</i> 56,653 10</u></u>

This sum was, probably, due them in 1784, besides interest on a part of it from 1781.

That they claimed *only* the balance of *fl* 21,719 on *all* their transactions with the Government is impossible—and no greater error has been committed in the Report, than to interpret a letter in relation *to the ships*, (which, also, because it is *unsigned*, seems to have been considered by the writer as unfinished, and needing correction and is of *uncertain date*) probably (the report intimates) August 5 1782, in which a balance is mentioned of *fl* 21,719 due them—(see report page 13) as a statement of the balance, *in full*, due them on the whole of their accounts, from 1781 to 1784. The account which was sent to Congress, was that of certain transactions only—others, as these books show, were settled or awaiting settlement in Europe. Or, if that abraded, unsigned, and obscurely dated letter is to be considered evidence, or is thought to contain a statement of the whole balance due, it is quite as reasonable a conjecture, as that of the author of the Report, that the writer, having made some deductions from the above sum of *fl* 56,653 10, intended to say the whole balance was *fl* 41,719, not 21,719 as the figures appear to read. The truth is, that in con-

sequence of the similarity of the figures 2 and 4 as used in their accounts, it requires caution not to mistake the one for the other, oftentimes. Whatever view be taken of that letter, the explanation of the Report is unquestionably inadmissible for (1) If that letter was written in 1782, a deduction could not have been made of the amount of the bills of Mr. Pickles—for the Government did not charge them with those bills till 1784, nor is there any notice in their books of these Bills from 1780 to 1784. Moreover, (2) the sum of £1,030 15 for which Messrs DeNeufville received credit on the Register's Book, and with which the Comptroller credits them in order, (after deducting the bills of Mr. Pickles,) to approximate to the full balance which he supposes they claimed in 1782, was not credited to them, till 1786—four years after. The Comptroller's conclusion *must, therefore, be wrong*, for it is impossible, that Messrs DeNeufville could, in 1782, have charged themselves with bills which were not charged to them till 1784, or credited themselves in 1782 with a sum which was not paid for them till 1786. Your petitioner, therefore, insists that there was due her grandfather the following sums, viz:—

(1) The balance of the invoice over and above the 171	
Bills, - - - - -	£ 1,000 00
(2) The expenses of the journey of Major Jackson, -	587 17
(3) The charges for lighters, &c., to first delivery of	
goods, - - - - -	1,309 15
(4) The charges for lighters, &c., to second delivery	
of goods to Mr. Barclay, - - - - -	2,364 04
(5) Cash advanced to settle with owners of the ships, -	36,735 10
(6) The commission of 2½ per cent on money disbursed, -	1,666 16
(7) The bill of charges connected with last shipments, -	957 08
(8) The payment made by Francis Dana, - - -	1,050 05

Making, in full, the sum (in 1782) of - - - £46,651 15

And beside this sum, there would seem to be due him £1,000 on the Holland Loan, with commission. And this is exclusive of important charges which are made upon Messrs. DeNeufville's Journal, but which cannot now be explained, (see above 5.)

Now, if from this sum, the amount of Pickles' bills be deducted, and again the £3,000, which, in 1782, Messrs. DeNeufville ex-

pressed a willingness to relinquish, (i. e. 12,846 15 + 3,000 equal to 15,846 15) there will still be due your petitioner, since 1782, a very considerable sum; even on a settlement chosen, in a great degree, by the Government.

BUT, your Petitioner would do herself injustice were she satisfied with this result—for it may greatly be questioned whether the Government is doing justice, to insist upon the deduction of either of those sums.—Therefore,

SECONDLY.—She would ask, (1.) on what grounds, after the lapse of more than sixty years, the *fl.*3,000, allowed Messrs. DeNeufville as joint-owners of the Dutch vessels, “Aurora” and “Liberty,” are denied her at a settlement? Because, that in 1782 while Messrs De Neufville were rich and prosperous—a prosperity, only ruined by their advances of money and goods for the use of the United States—and when they could afford to be generous to a struggling Republic—because they *then* offered for the sake of, and with the implied proviso of a speedy settlement, to relinquish that sum—is their heir now to lose it? Your Petitioner expresses her astonishment at this conclusion, and remonstrates against such deduction at the present time. She desires to say, that she has yet to learn that every offer of sacrifice made in good faith to take effect provisionally within a limited time, is to be considered perpetually binding. She therefore insists, that it does not comport with the honor of the United States to require or even to ask, that the sum allowed by the Burgomasters of Amsterdam to Messrs. DeNeufville, should be relinquished by her. The ground assumed in the Report is, that in addition to the expressed willingness of Messrs. DeNeufville to relinquish it, they *deserved to lose it* because they purchased so enormously, &c. But this allegation has already been disproved—and the printed records of your Diplomacy disprove it fully. Major Jackson did *not* exceed the commission given him by Colonel Laurens, the commercial plenipotentiary at that time of the United States—and Messrs. DeNeufville were employed by Major Jackson, and with the sanction of Colonel Laurens himself. Not a shadow of a reason exists why, these Gentlemen should *deserve to lose* their quota of the award. Did the Government chastise Colonel Laurens? or even chide him? Did it, especially, repudiate the acts of Major Jackson? Will it chastise

Messrs. DeNeufville? Besides; if in 1782 Messrs. DeNeufville *may* have expressed, and that in a letter, confessedly, *wanting a signature* and of *doubtful date*—if then they may have expressed a willingness to *donate* that much to the United States:—in 1784, when they made out their account they charged the whole sum of *fl.*36,735 10. Thus they recalled their offer, because it had not been accepted. Their right to do so, no one will question. The whole amount should be paid. (And see below H. note.)

(2.) She would now say a few words in regard to the Bills of Mr. Pickles. The amount of these Bills, *fl.*12,846 15, is deducted from the account, in order to obtain the balance which was allowed, viz. *fl.*21,919. The language used in the Report shows that there might be some uncertainty about making this deduction: though the Bills were thought to be correctly charged. There is, unquestionably, some mystery connected with the whole affair; and Messrs. DeNeufville's heir should have the benefit of that mystery. Mr. Pickles was Captain of the American packet-ship, *Mercury*, which, with Henry Laurens and other Americans on board, was captured by the British frigate *Vestal*, 23 August, 1780, (Dip. Cor. II, 461.) Pickles was taken to Portsmouth, England, and there confined. In October following, the Bills were received and negotiated by Messrs. DeNeufville, and as their Journal shows, (Vol. I, p. 71,) transferred to Augustin Quenau & Co., Madrid. There they were paid by Mr. Jay, the American ambassador. But by some Mistake, Bills of Mr. Pickles, (two sets for the same amount) were paid twice. The mistake appears not to have been discovered until December 1783, when the United States Commissioners from different quarters settled their accounts in Paris. (Dip. Cor. Vol. IV, 186). One set had been paid Messrs. Hope & Co. of Amsterdam: so says Mr. Barclay's Leger, which charges the Bills in 1784 to Messrs. DeNeufville. Now it is not known who had the first set—the probability is, that Messrs. DeNeufville had that set—for they were in correspondence with Pickles; and they wrote about him to their London correspondents, Manning & Co. (gentlemen in London who were so attentive to H. Laurens and his son, and through whom Messrs DeNeufville loaned H. Laurens £1000 while in the Tower; of which proof can be furnished.) Now, it is evident from Messrs. DeNeufville's accounts, they did not discover the

mistake till 1783. Neither did the United States Commissioners till that time. *Should Messrs. DeNeufville THEN be charged with the Bills?* This is a grave question: one which involves nice points of law, commercial and international. Chitty, who might be considered authoritative on such points, by no means, in the places referred to in the Comptroller's Report, undertakes to settle this question—indeed he hardly can be considered as referring to such a case at all, either in those places or in his great work on Bills. If Messrs. DeNeufville knew not of the double-payment for four years, it is more than doubtful, whether they ought to pay the amount. Yet, while they were still in the enjoyment of competence, and when about to emigrate to this country to collect debts which were due them amounting to more than \$150,000, they seem to have “consented” (so says the Report) to pay them as a *matter of “compromise,”* and from regard to the interests of the United States. They then charge Pickles with the amount. But Mr. Pickles, who was commander afterwards (on one of the Lakes) of a Government vessel, appears by their books never to have repaid them. Moreover, it is certain that Messrs DeNeufville, left with Messrs Rolland & Co., their successors in Amsterdam, when the former removed to the United States in 1785, funds to pay these bills if demanded. Those funds were never returned to them. This is unquestionably a hard case: and your Petitioner appeals to the generosity and equity of the Government, therefore, not to insist on a charge, by which, at least *twice*, the estate becomes the payor of the amount of those Bills.

THIDLY. Your Petitioner would now animadvert on two or three particulars of the honorable Comptroller's Report, in which she thinks she has been dealt with in a spirit not to be commended. (1.) *On that portion of the claim which has been passed by the Comptroller, there is allowed only an interest of 5 per cent.* The reason assigned for this is, that “*the debt was contracted in Holland.*” Now it is a little remarkable, that all the circumstances under which the debt was contracted, and the time and place, present the creditor in a very favorable light. Risks were run: and a benefit conferred, as well as a debt allowed to be contracted. If all things be carefully estimated, your petitioner is convinced, that they will at once be seen to lay a foundation for payment of interest rather *above* than *under* that

which is commonly allowed. Thus, with becoming gratitude, (even though she was much disappointed in the delay of her goods,) the State of South Carolina seems to have judged. Her debt to Messrs DeNeufville, with the concurrence of the United States in 1789, was allowed 7 per cent, on the "principles of the Funded Debt." This debt was contracted at the same time, under similar circumstances, and for similar reasons. Your Petitioner is convinced, that there is no law in existence, either statute or commercial, by which 5 per cent only should be allowed on her claim. Beside, it is apparent that 6, and not merely 5 per cent was sometimes chargeable even in Holland. (See DeNeufville's Letter above p. 24.) One important consideration should surely be brought prominently into view here. This debt due Messrs. De Neufville is the *last of your Foreign Private debts*. It is placed by your great financier, Robert Morris, (I) in the same class as those of Caron DeBeaumarchais, Silas Deane, Oliver Pollock, and the Farmers General. These, at your several settlements with them, were allowed six per cent. Part of the debt due to Silas Deane was contracted in Holland; no difference was made. And your Petitioner knows not of a single precedent for refusing 6 per cent on her claim. That interest has, so far as she knows, been uniformly allowed on domestic and foreign debts: on debts contracted in England, France Germany, Spain, Canada, &c. And when it is recalled to mind, that the act of June 3, 1784, allowing 6 per cent was passed about the time when those five debts referred to by Robert Morris were much talked of, it would seem probable that the said act had a special reference to this case, with those of Silas Deane and Caron DeBeaumarchais and others. Your petitioner feels constrained to PROTEST against this narrowness of a Government blessed with a full purse, in making her case an exception to a general rule.

(2.) Another subject of complaint to your Petitioner is, that even the meagre interest of 5 per cent was not allowed subsequently to the year 1832. She has known no instance of such a claim as this being treated in the same manner. She desires it to be remembered, that this claim has frequently been presented to the Government: it is, therefore, no fault of hers that it has not long since been settled. It was presented in 1782, 1783, 1784, in 1786, 1789, 1798, (K.) 1799, and then laid by, only because of the inability of her family to

prosecute it. She entreats therefore, that since delay in the case has been by no improper neglect, on the part of the claimant, only the same generosity may become apparent in adjusting her claim, which has been apparent in adjusting those of others.

(3.) Your Petitioner also perceives, that in settling her account the Dutch florin is reckoned only at 40 cents—whereas, at the time the debt due her ancestors was contracted, the florin was worth 46,26 + cents.

(4.) One thing more, and your Petitioner will close what she has to say concerning the Report and the accounts.

She cannot but express her astonishment, that any deduction should be made from a claim so justly founded and so meritorious, as that of her grandfather, John DeNeufville, because of a GRATUITY made by Congress to her grandmother, uncle, and mother in 1797. The Auditor's Report, a copy of which is hereto appended (B. supra,) will show, that at the time of the late payment, an objection was raised by one of her attorneys, to said deduction. Against this, of all acts she considers injurious to her on the part of the Government, she has most to PROTEST. There never was a payment since June 1781, (when the 171 Bills for \$421,440 were received) of any debt or of any portion of an account between Messrs DeNeufville and the United States. At the time the sum of \$3,000 was bestowed, it was not considered a payment of any pecuniary claim either by the donor or by the receivers. *First*, It was not so considered by the donor, the United States. (1) It was granted upon a petition for relief, from a family whose head recently deceased, was confessedly a great benefactor to America, while he had lived in Holland, by his political secret services. Proof of these secret "services" can this day be furnished in hundreds of letters from the secret agents of the United States in Paris and at the Hague and elsewhere—yet in MS. This same individual had endured great losses, and made great "sacrifices" to accomplish ends and objects, ardently desired by the United States, and greatly tending to her benefit. (2.) The terms of the act of 1797, granting the relief, says nothing about an account—though it was known that account existed and had frequently been presented. (3.) The report of the Commissioner says, "impossible to ascertain and liquidate the *compensation due to the services rendered*,"—(see re-

port.) (4.) In the language used in the debate—(see the papers of the day, in Colonel Force's office,) no speaker made reference to any account. Some of the members of Congress even proposed a larger sum than \$3,000, because they considered the sacrifices of John De Neufville very great; and all seem to have restrained their desire to benefit the family only by the remembrance of the lowness of the public purse. (5.) The terms employed by the Secretary of the Treasury in forwarding the sum to Mrs. DeNeufville, imply nothing of a payment. (L.) Neither *Secondly*, was the sum of \$3,000 considered by the receivers as a settlement of a claim, or any payment whatever, towards the present or any other pecuniary claim. Hence Mrs. DeNeufville, after the passing of the act for the relief of the family, who were reduced to poverty by the failure or neglect of their creditors—renewed her application for a settlement of the present claim both in 1798, and in 1799, and forwarded her account to the Treasury in hope of a settlement. This is sufficient to show that the family—the receivers—did not admit the \$3,000 as a payment of a pecuniary claim, in whole or in part. In proof of these statements, your Petitioner would also call your attention to the petition of her grandmother, to the report of the Committee who reported the bill for her relief—to a copy of the letter of the Secretary of the Treasury, and to the letters (still extant) of Mrs. DeNeufville's attorney in Boston to members of Congress. Beside, there is no charge in the Register's office against the estate of DeNeufville—(see Mr. Haines' statement C.) With these remarks she leaves the subject, relying upon the honor of a prosperous Government, now rich and powerful, not to *revoke* a *gratuity* bestowed more than a half century since, for "sacrifices and services" rendered to your country, by one who was once able to help her when she was poor and feeble.

FOURTHLY. In her former memorial to Congress, (in 1850,) your Petitioner considered herself entitled to request, in addition to a full settlement of her accounts, a further indemnity for the losses of her grandfather and family in the service of the United States. In the petition preferred at present, she expresses her intention not now to offer such request; yet, she may here, in conclusion, be indulged in presenting some considerations which may have a tendency

to confirm the truth of her claim, and which might, perhaps, have opened the way, had they before been heard, for such a request as she originally proposed:—certainly they will serve to place in a dark shadow the apparent narrowmindedness by which the \$3,000 *gratuity* in 1797, has lately been converted into a *payment* upon an account.

Your petitioner states her conviction and the conviction of every person who has taken pains to examine the documents and letters by which her claim is illustrated and sustained, and to compare them with the Diplomatic history of the United States in France and Holland during the memorable struggle of the Revolution, that her grandfather and his family became the victims of their ardent love for the interests of this country, and of the mistakes, disputes, and jealousies of those agents who transacted your Foreign affairs in 1780–84.

Your honorable Body is aware of the difficulties encountered by those who sought the aid of bankers and eminent merchants on the continent during that trying period.

From the very beginning of the contest with England, John DeNeufville appears to have engaged his heart and to have opened his purse, in various ways to help the cause of Freedom. In the Diplomatic letters of DeNeufville, and in his letters to those of his commercial correspondents who resided in America, in a thousand instances, he breathes strong prayers for success, gives thanks for victories obtained, and encouragements when adverse events occurred, indicating altogether an amount of sincere interest without a parallel in a foreigner. Acts of generosity were performed by him, which are acknowledged by Dr. Franklin, Mr. Adams, Mr. Jay and others, who assured him, that should America ever become prosperous she would generously repay the obligation, (Dip. Cor. 371, VII, 287, 298, 471,* 302.) This acknowledged obligation, was in part repaid by a gratuity of \$3,000, in 1797. His

*“Your plan for paying the Bills drawn on Mr. Laurens is noble and generous.”
 “The kind concern you take in the credit and prosperity of the United States
 “merits their acknowledgements, &c. As a man, I admire and esteem your con-
 “duct, and as an American, I thank you.”—*John Jay*, VII, p. 290–292. “I ad-
 “mire the generous principles, which lead you to take so decided and friendly a
 “part in favor of America. I have too great confidence in the honor, justice, and

zeal, therefore, did not confine itself to prayers and congratulations, but was exhibited in substantial labors at the hazard of life and property. Of all the citizens of Holland, he first endeavored to bind his own country and yours together by commercial treaty: and in this effort he presented himself as your advocate when the storm was raging around your country in its highest fury. His name is recorded therefore, with "services and sacrifices," in the early documentary history of your country. A copy of a treaty signed by John DeNeufville as the Representative of the City of Amsterdam being found among the papers of Henry Laurens at the time of his unfortunate capture in 1780, gave birth in a very remarkable degree to the subsequent rupture between Great Britain and Holland. In addition to the testimony of such men as Lee, Adams, Franklin and Jay, numerous unpublished papers, still extant, prove the fact that his house was the focus of American influence and intelligence in Holland, and that there, and through him, and at his expense, secret correspondence between emmissaries and secret and public agents of your Government, residing in Holland, France, England and Germany, was successfully carried on. More than one journey did John DeNeufville perform with the purpose of benefit to the United States (see *W. Lee's* unpublished Letters.) And the temporary secrecy, which policy and prudence imposed on his connexion with our public affairs, while it has removed, in a measure, the outward and available evidence of his disinterested efforts in our countrys' cause, lays a deeper claim for grateful and substantial remembrance. Not only had he to bear the odium heaped upon him by the "Anglo-mane Party" (as Mr. Adams terms it) in Holland,—for it was no secret that he was laboring in the American cause—(*Dip. Cor.* Vol. VI, p. 165, 166,) but he had also to endure severe losses which befel him in the war which soon ensued between England and Holland. By the capture of St. Eusta-

"gratitude of Congress, to suspect they will permit you to be sufferers by your exertions in their favor, &c.—*id.* p. 296. "Such disinterested acts of friendship are not common, and ought never to be forgotten."—*id.* p. 298. The generous and critical services rendered these United States by Messrs. DeNeufville, have recommended them to the esteem and confidence of Congress. You will signify so much to them, and that their services will not be forgotten, &c."—*President of Congress* to John Jay, VII, p. 417, 391. The same sentiments are reiterated in Dr. Franklin's unpublished letters to Messrs. DeNeufville.

tia in 1781, his commercial ability was crippled ; and being singled out by the British Government as a mark for its revenge, he was forced to sell his funds in English stocks at a sacrifice. When you had no consul at Amsterdam, he nobly undertook in the face of danger and obloquy, to refit the storm-beaten and cannon-battered squadron of Commodore John Paul Jones, in that harbor. Numerous unpublished letters of that Commander, as well as those which are found among your published documents, attest not only this fact, but exhibit the sense of deep and lasting favor entertained by him and by his co-efficient officers. On this occasion, as well as in regard to the transactions about the Bills on Henry Laurens, your Minister at Paris, Dr. Franklin made honorable acknowledgement. "I hope" says he, "it" (the squadron) "will not through the influence of the English, meet with any unfriendly treatment from your Government. *America will one day be in a condition to return with gratitude the kindnesses she receives from other nations.*" But this kindness was rendered by John DeNeufville against the expressed wishes of the Stadtholder and the people at large—the *gratitude* is due to him therefore, and the *return* also. Among other acts of service, besides the loan of a £1,000 to the captive Laurens, may be enumerated, providing with money and clothes, poor American seamen (liberated captives) and aiding them to return to their homes. It is affirmed by one of his correspondents, that he "tried to oblige every American," and some of those obliged Americans admitted it, with praises for his generosity. Money was also loaned to private individuals, who were in need, while far from home, much of which was never repaid : (see *Dip. Cor.* III, 160, and DeNeufville's Journal,) and in one glaring instance to a government agent ; payment of which, after long waiting, was demanded of that individual (whose accounts Congress settled, see Register's Blotter, p. 525,) but was refused. His correspondence also proves that the hospitalities of his mansion were ever free to Americans : The American festivities of the 4th July, 1781, were openly celebrated at his house, (see *Gillon's Letters.*)

THIS brings your Petitioner to observe also, that her grandfather became the "VICTIM," unintentionally, of the mistakes, errors, jealousies and disputes of the agents of your Government in Holland and in France. Evidence of this is in part furnished in the Report. To

Commodore Gillon especially, but in still greater measure, to the want of concert, so fully revealed in their published letters, between Dr. Franklin, Col. Laurens, Major Jackson and Mr. Adams, may the downfall of Messrs. DeNeufville be attributed. Whatever disputes arose,—and that disputes did arise is undeniable—one thing is evident, that without his own fault John DeNeufville became the sufferer. It is not necessary now to prove, (for it will not be denied by any one) that the delay of payment for such large supplies of goods, as were furnished the State of South Carolina, together with the non-payment of the money advanced for the United States to settle with the owners of the Dutch vessels, was, as they themselves declare, the cause of the ruin of Messrs. DeNeufville. “We became the victims of our exertions in favor of the glorious cause; but we rely upon the justice and honor of America not to neglect or abandon their most faithful servants”—(1783:) “Our unbounded forwardness, when the country labored under the greatest difficulties, brought us, to the unfortunate dilemma, to become the victims by want of proper support.” (Messrs. DeNeufville’s Letter to Congress, transmitting their account, 24 November, 1784, Letter Book, p. 407.)

Your Petitioner would not be insensible to the kindness of the Government of the United States in rendering aid, in 1797, to her afflicted grandmother and mother, when her grandfather borne down by losses, ingratitude and misfortunes, had descended in poverty to the grave; his last years embittered by the lunacy of his only and beloved son from similar causes:—but, while the sum then afforded them was considered but a mere moiety, in return for numerous, and important benefactions, she would respectfully say, that the manner in which that gratuity has been withdrawn in the recent settlement, has, in a great measure, undermined the reasons of her thankfulness.

But your Petitioner would not be tedious. The sum of the matter is this: a wealthy and generous Benefactor of your country periled and lost his all in serving you; that which was denied him by a Nation harassed and struggling with difficulties, or which was confessed to be an imperfect recompense, will surely not be denied to his granddaughter by a people now rich, prosperous, and happy. Your riches, prosperity and happiness were procured, in no inconsiderable degree, by the “losses, services and sacrifices” of John DeNeufville, when clouds and darkness brooded over your skies. Has not the time come for

the fulfilment of promises and of recompense to self-sacrificing friends? Your Petitioner therefore prays that a Bill, authorizing the payment of the balance which she claims, may be passed for her relief. For, to use the language of your great Financier, "THE REPUTATION OF THE COUNTRY WILL BE COMPROMISED UNTIL THIS DEBT BE DISCHARGED." (*R. Morris, 1784.*) All which is respectfully submitted,

By your humble servant,

ANNA C. DENEUFVILLE EVANS.

NATCHEZ, *Mississippi, Dec. 1851.*

D. pp. 20, 22 above.—*Mrs. Evans' Account.*

THE UNITED STATES,

IN ACCT. WITH MESSRS. DENEUFVILLE & SON. *Dr.*

1781, June 18.—	To clothing shipped on board the South Carolina, by order of Col. Laurens,	£422,443 19
" "	To boat-hire, charges of stay-days, &c.,	1,309 15
" "	To expenses of a journey to Paris, by Major Jackson, &c.,	587 17
1782, "	To charges for redelivery of the goods on board the two vessels, warehouse hire, &c.	2,364 04
1782, July 11.—	Amount of bill against Mr. Adams,	2,373 07
	To cash advanced to settle with other owners of the ship "Aurora,"	20,565 07
" "	To cash advanced for ship "Liberty,"	16,170 03
" "	To charges connected with transfer of goods in 1782,	957 08
" "	To commission on money advanced, &c.,	1,666 16
1786, July, 11.—	To cash paid by Francis Dana,	1,030 05
		469,469 01
(Contra below)		423,817 06
	Balance in favor of Messrs. DeNeufville,	£45,651 15
	To which should be added the commission of 3 per cent on £4000, "Holland Loan,"*	120 00
		£45,771 15

* Extract from a private letter of JOHN ADAMS to John DeNeufville, when he negotiated the first Holland Loan, Amsterdam, February 2, 1781. "I have had much conversation upon this subject with several gentlemen of character and experience, and am advised, that one per cent to the House for receiving the money and paying it to the orders of Congress—one per cent for paying off the interest; and one per cent for paying the principal finally to the lenders, is a just and reasonable allowance. This commission I am willing to allow." (*Comp. Dip. Cor. V. 327, 337: VI. 4, 268, and Mr. Barclay's Leger, p. 266, 268.*)

CONTRA.		Cr.
1781, Dec.—By 171 Bills of Major Jackson on Dr. Franklin,	- - - - -	421,443 19
By W. & J. Willink,	- - - - -	2,373 07
		<u>fl423,817 06</u>

(E p. 22 above.—*Copy of Mr. Barclay's Leger.*)

JOHN DENEUVILLE & SON, AMSTERDAM.		Dr
1781, Dec. 31,—To Mr. Jackson 171 Bills,	- - - - -	440,407 18
" " To Cabarras & Co., Madrid, for Bills of Mr. Pickles on Mr. Jay, negotiated by said DeNeufville & Son, and paid a second time by mistake, the same having been discharged to Hope & Co.,	- - - - -	12,846 15
1782, July 11.—To W. & J. Willink, N. & J. Van Stap-horst and Dr. Lande & Fynje of Amsterdam, paid them	- - - - -	2,373 07
		<u>fl 455,628 00</u>

CONTRA.		Cr.
1781—By clothing shipped on board the South Carolina frigate, &c., by order of Colonel J. Laurens for account of United States,	- - - - -	422,443 19
" By new account for balance,	- - - - -	33,184 01
Paris, 20 July, 1787,	- - - - -	<u>fl455,628 00</u>

(F. p. 22, 23 above—*Revolutionary Leger in the Register's Office.*)

JOHN DENEUVILLE & SON.		Dr.
1785, May 18.—To Willink & Co.,	- - fl7,050	\$2,722 08*
1786, Aug. 25.—To Mr. Jackson.	- - 421,443	\$185,451 47
		<u>\$188,175 55</u>

CONTRA.		Cr.
1782—By clothing shipped per "Herr Adams",	- - - - - fl237,105 13 14	95,983 76
1786.—By Francis Dana,	- - - - -	418 00
1789.—By interest account,	- - - - - 50 00 00	
By transfers,	- - - - - 7,000 00 00	
		<u>\$96,402 14</u>

[* Figures scratched in the record. They are wrong—yet added into the account.]

F. note 1, page 23 above. Extract from the Register's Blotter, 31 Dec., 1782. Clothing, &c. bought, as Major Jackson says, "with part of a sum of money charged in the account of Mons. Grand, Banker in Paris, charged to Major Jackson for Bills drawn by virtue of his authority from Col. Laurens."

F. note 2, page 23 above. Extract from Register's Blotter, No. 3, Messrs. DeNeufville & Son, "For their Receipt dated August 1781, for four hundred and twenty-one thousand, four hundred and forty-three Bank guilders, equal to 333,816 crowns, 15 livres, being for an invoice of goods purchased, &c."

(G. p. 29 above.—*Copy from American Facteur Book, p. 544, 545.*)

"Account of charges incurred on the goods marked "L B I N" since the unloading and storing of the same in the warehouses, March and November, to their being stored in that named "Stockholm."

To different stay-days of lighters since 16 August (wherefrom $\frac{2}{3}$) for account of the State of South Carolina,	-	fl652 00
"To expenses of journeys, lodgings, boat-hire during the laying of the ships, the Aurora and Liberty at the Texel and the Helder,	- - - - -	185 07
"To the Haarl. Vum laborers by the delivery, storing, &c., $\frac{1}{3}$,	- - - - -	20 13
"To Maas Smit & Co., Waterman's bill, $\frac{1}{3}$ part,	- -	15 02
"To warehouse rent from 1 October, 1781 to 18 January, at 17 per M. $\frac{1}{3}$ part,	- - - - -	8 15
"To warehouse rent from 18 October 1781 to 18 January, at fl17 per. M.	- - - - -	76 10
"To different small charges by delivery of the goods,	-	5 06
"To insurance against fire upon the goods, fl 58,000 at $\frac{1}{3}$ per cent.	- - - - -	217 10

fl1,182 02

The one third of the charges being 1,182 02, as admitted by the South Carolina account—the remaining two-thirds are due from the United States, fl2,364 04.

(H. p. 30 above.—*Extract from Messrs. DeNeufville's Letter to Gilon.—Copy-Book, p. 408, Nov. 28, 1784.*)

"On which we never charged any commission,	-	46,604 16 8
"Nor for the disbursed money on account of Congress,*	{	20,565 07 0
		16,170 03 0
		<u>83,340 05 8</u>
"On which a commission of two per cent should remain our due,	- - - - -	1,666 16 0

* This letter is dated November 21, 1784—and it will not fail to be perceived, that then he claimed the full 36,735 10 he had advanced—not deducting the 3,000—and also claims commission on the whole.

"This Sir, we observe to you only (that if you choose we should not pretend to have it paid) you could make a merit thereof in our behalf, as we never charged any commission for Congress to his excellency, John Adams."

(I. p. 36 above.—R. MORRIS' letter to John DeNeufville; and his statement.)

"OFFICE OF FINANCE, 30 Sept., 1784.

"SIR, I am to acknowledge the receipt of your favor of the 15th of June last. It gives me much pain Sir, that the affairs of your house with the United States are still unsettled.—Your son's state of health would certainly have prevented the adjustment of them in this country, had there been no other obstacle.—I can only express my hope, that you will have full reason hereafter to be satisfied with the justice and gratitude of the United States.

"I am sir, your most obedient servant,

"ROBERT MORRIS."

Upon his departure from office in 1784, Mr. Morris evinced the sincerity of his wishes so kindly expressed, by directing the attention of Congress to this business: thus,

"Of all our foreign debts none remain unpaid, (those particular loans bearing interest and payable at a future period excepted) but the sum of eight hundred and forty six thousand seven hundred and seventy livres, fourteen sols and five deniers due the Farmers General; the sum of seventy four thousand eighty seven dollars due with interest to Oliver Pollock, and the balances, which on a final adjustment of accounts, may appear to be due to Caron DeBeaumarchais, Silas Deane, and Messrs. DeNeufville & Sons: at least none others now appear, and if any exist they cannot be considerable. Of the affairs of Mr. DeBeaumarchais nothing can be said with precision until they be liquidated, and if any thing should appear to be due, THE REPUTATION OF THE COUNTRY WILL BE COMPROMISED UNTIL IT BE DISCHARGED. And the same remark applies to the case of Messrs. DeNeufville and Sons, &c."

ROBERT MORRIS.

(K. p. 36 above,—General Washington's Letter to Leonard DeNeufville.)

NEW YORK, June 29, 1789.

"SIR, Your letter of the present month and the papers accompanying it, have been handed to me since my late indisposition. As all public accounts and matters of pecuniary nature will come properly under the inspection of the Treasury Department of the United States, I shall, when the Department is organized and established, have those papers

"laid before the Secretary thereof, and so far as my *official agency* may be necessary in the business, it will meet with no delay.

"I am, sir, your most obedient servant,
"GEORGE WASHINGTON."

(L. p. 38 above.)

Extract from a copy of the letter of the Secretary of State to Mrs. DeNeufville in 1797.—"The Secretary of State, with compliments to Messrs. DeNeufville, encloses a copy of the act passed at the late session of Congress for her relief, &c.," 13 March, 1797. *Extract from copy of the act.*—"Be it enacted by the Senate and House of Representatives of the United States &c., *That in consideration of particular services rendered the United States during the war of their Revolution, by the late John DeNeufville of the United Netherlands, &c. &c.*" *Extracts from the debate &c.*—"The *Petition*" of Mrs. DeNeufville and daughter was read—"and a letter from John Jay, one from George Washington, two from Mr. Lee, one from Hope and Co. of Amsterdam, &c." (These letters related to the *services*," not to the present claim of John DeNeufville.) "Mr. THATCHER moved to strike out 3,000 and insert 5,000. Mr. RUTHERFORD supported the amendments because after this generous *republican* had sacrificed his all, we should do something for his unfortunate family:—he had never heard a single dissent or dissatisfaction at the grant made to Count DeGrasse's family,*—he therefore concurred in the present. Mr. HARPER said, the justice of the House and the character of the country was implicated in the decision: on such an occasion he would obey the sentiments of his heart, and leave it to his judgment to justify the impulse of benevolence and generosity; the husband and father of the petitioners stood forward almost alone, at an hour when the fate of the United States was yet suspended in the balance: he had entered into the spirit of our Revolution and procured a Treaty, when scarcely another man could be found in Holland to treat with our ministers: he embarked his private fortune in loans for our service, and he put those arms in our hands with which we discomfited our enemies; he was not even satisfied then, for his house was the asylum and home of every American that resorted to Amsterdam; add to all this, he embarked the bulk of his fortune in supplies for our support, when our success was problematical—not with the cold calculating spirit of a merchant, but with the ardor of a freeman, &c., &c." (*See papers in Col Force's office.*)

(N.—*Note to Comptroller's Report, p. 10 above.*)

This sum, \$18,000, may seem large as a charge in such a case, but it should be remembered that the ships were furnished with arms and ammunition, with letters of marque, with 80 and 60 men severally; and of

* Payments were made to the four daughters of the Count DeGrasse, by act of February 27, 1797, \$4,000 in four instalments—by act of 15 January, 1795, in six instalments, \$5,153 56—the last portion was paid in 1803.



course the wages of the seamen, their consumption of the vessels &c., would be considerable during four months or more while they lay in the Helder previous to their discharge.

(O.—*Note to Comptroller's Report, pp. 11, 16, above.*)

The credit on the Register's Revolutionary Book, for the sum paid by Francis Dana is \$418, 26, which by the Comptroller is on p. 11, said to be $\text{fl.}1,045\ 13$ stivers, but in the final account on p. 16, is reckoned as only " $\text{fl.}1,030\ 05$, August 22, 1786." In Messrs. DeNeufville's Journal there is a credit given Francis Dana for certain bills on B. Franklin, for \$425.

Now it will be perceived that the Revolutionary Book (F.) does not give the number of florins, and therefore if the florin be reckoned at 40 cents, and if by this value of the florin, (its present value) the account is to be settled, the sum credited should have been $\text{fl.}1,045\ 13$. But if the \$418, 26, be equal to $\text{fl.}1,030\ 5$, that the florin was worth cents 40, 59+. But in settling Messrs. DeNeufville's account, it is beyond a question, that the florin should be reckoned at its commercial value in 1781—for its value was then considerably greater; and it gradually diminished, in consequence of the rising consequence of the United States; less risks in trade with America after the Revolutionary War; and the improved currency of the country. That the value of the florin fluctuated, in exchanges between America, England, Holland, France and Spain, is evident from the accounts then kept.

e. g. DeN. J., p. 71—\$6, 147 00= $\text{fl.}12,435\ 07$ i. e. at 49, 43+ cents.
 " p. 72— 210 00= 463 15 i. e. at 45, 52+ "
 " p. 72— 72 00= 156 15 i. e. at 45, 93+ "
 " p. 98— 486 00= 1,068 04 i. e. at 45, 51+ "
 " p. 152—210 (May 1781)= $\text{fl.}453\ 18$ i. e. at 46, 26+ cents.

Thus, at the time of the transactions referred to in this claim, the florin was reckoned at least at $46\frac{1}{4}$ cents. At what value ought it to be reckoned in settling this claim?

(P.)—*Amount of Pickles' Bills.—Note to Comptroller's Report, pp. 11, 13, 16, above.*)

These 23 Bills were for \$6, 147, as DeNeufville states them; and the Comptroller also. They were reckoned in 1780—81, at $\text{fl.}12,435\ 7$ st.: from 1784, they were reckoned at $\text{fl.}12,846\ 15$. But by neither of these reckonings is the florin represented by 40 cents. By the 1st it was=49, 43+, by the 2d=47, 84+.

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